

# **HISTORIOGRAPHY IN ACCOUNTING RESEARCH**

**Garry D. Carnegie and Christopher J. Napier**

Final draft of Chapter 5 in *The Routledge Companion to Qualitative Accounting Research Methods*, edited by Zahirul Howue, Lee D. Parker, Mark Covalleski and Kathryn Haynes (Abingdon: Routledge, 2016 – ISBN 978-1-138-93967-7 (HB); 978-1-315-67479-7 (eB))

For personal use only: please refer to the published version in any citation.

© 2016 Garry D. Carnegie and Christopher J. Napier

# HISTORIOGRAPHY IN ACCOUNTING RESEARCH

Garry D. Carnegie and Christopher J. Napier

## Introduction

Historiography can mean the act of writing history, but it is generally understood to relate to the analysis of bodies of historical writing, often on common themes, and also to the 'history of history' – how the ways in which the past has been written about have changed over time (Cheng 2012: 1; Munslow 2006: 142). Historiography addresses issues such as the explicit or implicit theories of historians, the methods they use, and their ontological and epistemological assumptions. The question 'how can we know the past?' is fundamental not only to historiography but also to accounting, which claims to report in a true and fair manner the past transactions of individuals and organisations (Napier, 2002).

Accounting historians are interested in the foundations of their research, not only the specific theories and conceptual frameworks that inform particular studies, but also fundamental aspects such as the place of history within the corpus of modern accounting research, the very role of theory in historical accounting research, the characteristics that make such research 'historical' rather than merely drawing on non-contemporary data, the validity and appropriateness of different research methods, and the reliability of evidence. This interest has been manifested in a long series of books, book chapters and journal articles focusing on accounting historiography, which have been analysed and assessed by Carnegie (2014a). In his study, Carnegie identified over 60 publications on accounting historiography between 1983 and 2012, the most prolific contributors being Lee D. Parker, Thomas N. Tyson, Richard K. Fleischman, Anthony G. Hopwood and the present authors. Some writings on accounting historiography are intended to encourage new researchers into the field: for example, Parker (2015: 154) emphasises that 'we have the opportunity through accounting history to re-envision both our past and our future'.

This substantial literature may suggest that there is nothing new to say about accounting historiography, but the sheer volume of contributions is evidence of the contested nature of historical accounting research, and the tensions that exist between those who approach this research primarily as *historians* and those who come to historical accounting research

mainly as *social scientists*. Disciplinary norms and expectations about what counts as evidence, how evidence is accessed, analysed and marshalled, the extent to which theories are helpful in providing frameworks for understanding the evidence, how research findings are presented, even such mundane matters as styles of referencing, vary widely between history and social science. Many accounting history researchers work in departments or schools of accounting within business and management schools that are located both institutionally and intellectually inside the social science domain. As a consequence historical accounting research must conform to the disciplinary norms of social science while at the same time adopting the research methods of the professional historian (the issue of how far accounting history is 'history' or 'social science' has been discussed by, among others, Oldroyd 1999). Although some accounting historians have studied history at undergraduate and postgraduate levels, many of even the most prolific accounting historians do not have these disciplinary roots.

In presenting social science as alternatively the necessary supplement to or the threat to traditional history, students of accounting history are sometimes unaware that their debates have taken place on a larger scale within history itself, and are also found in parallel disciplines such as business history (Decker, 2013). In this chapter, we begin by examining how history and social science interact within the field of historical accounting research, by identifying some of the main theoretical approaches found within the field. We then critically review the main sources of evidence, particularly the *archive*, before covering some of the principal historical approaches used by accounting researchers. Although this book emphasises qualitative research, we briefly mention quantitative research approaches in accounting history, as these have largely been neglected in the field. We also look at how accounting history is written, comparing the predominantly *narrative* approaches of historical writing with the more structured presentations of social science-oriented writing. Finally, we review the relevance of historical accounting research and consider some future directions.

## **Accounting history – art or science?**

Commentators on accounting historiography sometimes forget that the issue of whether history in general is, or ought to be, an 'art' or a 'science' has troubled mainstream

historians for several centuries. The term 'science' itself can be understood in different senses, from the broad notion of a structured and systematic pursuit of knowledge implied by the German word *Wissenschaft* to a narrower sense of objectivity and quantification modelled on natural sciences such as physics. From the nineteenth century, if not earlier, professional historians distinguished themselves by claiming that history went beyond literary presentation of moral lessons drawn from the past, to showing 'what actually happened' – as the eminent German historian Leopold von Ranke (1795-1886) expressed it, '*wie es eigentlich gewesen*' (Evans 1997: 17; Cheng 2012: 74; Ó hÓgartaigh *et al.* 2002: 46), a phrase pregnant with ambiguity, as '*eigentlich*' can mean 'essentially' and 'characteristically' as well as 'actually'.

Claims that history was or ought to be 'scientific' were often 'cashed in' by advocating particular methods for obtaining and assessing historical evidence. These methods stressed the discovery of source material in depositories or archives, with a belief that presentation of the sources with the minimum of interpretation would allow the past to speak for itself (Evans 1997: 20). At the same time, many nineteenth century historians, whether in Europe or North America, saw the primary duty of the historian as using the past to tell moral stories of relevance to the present. Even historians who stressed the need for objectivity in writing history often had a teleological perspective, whether this was the notion of progress and American exceptionalism portrayed by the U.S. historian George Bancroft (1800-91) or the idea that history provided a narrative of class struggle leading inexorably to communism as promulgated by Karl Marx (1818-83) (Cheng 2012: 76-87). During this period, sociology was emerging as an academic discipline, particularly in France and the U.S.A., where 'sociology often operated with ahistorical typologies, while history preferred a narrative form of discourse that kept abstractions at a minimum' (Iggers 1997: 39). Sociology and history began to converge through *historical sociology* (Macraird and Taylor 2004), a seminal contributor being Max Weber (1864-1920), whose call for a sociology that provided an 'understanding' (*Verstehen*) of culture and society provided a justification for studying society not just in its present manifestation or in terms of ahistorical conceptions but also historically. Weber's own historical work, particularly his discussion of rationalities and the roles of calculation, has been acknowledged within accounting history research (Miller and Napier 1993).

During the twentieth century, various schools of historical research grounded in social science have emerged, including the American 'New History', with its underpinnings in the pragmatist school of philosophy and Progressive movement in politics (Cheng 2012: 103), the French *Annales* school grounded in an appreciation of the centrality of culture and geography and the abandonment of a notion of linear time (Iggers 1997: 52-56), the German post-war school of 'Historical Social Science' inspired by the Frankfurt School of Horkheimer and Adorno (Iggers 1997: 68), and the mainly British school of Marxist-influenced historians (including Christopher Hill, Eric Hobsbawm and E. P. Thompson), publishing often in the journal *Past and Present* (Iggers 1997: 84-85). What these schools of thought have in common is an interest in general explanations, often in terms of economic, political and social contexts, even though their research may be based on highly detailed and specific archival evidence.

Early historical accounting research, as Napier (2009) suggests, tended to focus on accounting treatises, accounting practices and accountants themselves, using both surviving archives of individuals and organisations and secondary material. Despite some attention to not-for-profit and governmental entities, most research examined businesses and business-people. For example, Yamey (1947) describes some early European books on mercantile double-entry bookkeeping. When theory is used in early accounting history studies, it is typically implicit. The study by Yamey (1949) of the justifications provided by the authors of early bookkeeping treatises for the use of double-entry does not state an explicit theory. There is, however, an underlying functionalist perspective, in which double-entry accounting systems are judged in terms of whether they are capable of providing information for the purposes stated or implied by the text-books. The assumption is that account-keepers are 'rational economic men' who will not undertake practices unless they 'make sense' in terms of a (usually unarticulated) cost-benefit assessment. Yamey's aim is to challenge the position of economic historians such as Werner Sombart (1863-1941) that double-entry bookkeeping was a 'condition of possibility' for the emergence of modern capitalism, and the modesty of Yamey's conclusions may have led to accounting researchers' questioning the value of studying accounting's history. Interest in accounting practices on the part of economic and business historians would probably have been diminished by the claims of Pollard (1965) that British industrial concerns at the end of the eighteenth century

prospered despite rather than because of their accounting and costing methods (Pollard's arguments have been largely debunked by the extensive archival study undertaken by Fleischman and Parker 1991).

However, the emergence of a 'New Economic History' in the U.S.A., associated in its milder form with the application of neo-classical economic theory to qualitative analyses of business and in more extreme forms with the use of sophisticated econometric techniques to revisit (and, it was claimed, to answer once and for all) important historiographical issues such as the impact of slavery and of railroad construction on the U.S. economy (Evans 1997: 39-42), provided a background against which a tentative 'new accounting history' (Johnson 1986: 74) based on economic reasoning could emerge. In a series of studies of the accounting archives of firms such as Lyman Mills, du Pont and General Motors, Johnson (1972, 1975a, 1975b, 1981, 1983), used the notion of 'transaction cost economics' developed by Williamson (1973) to explain why some businesses needed to use internal accounting systems to co-ordinate activities while others were able to use market transactions and avoid the use of elaborate costing systems.

The transaction cost approach has been used by some accounting historians, such as Spraakman and Wilkie (2000), in their study of the Hudson's Bay Company. Less formal appeals to economic rationalism, usually implying a functionalist approach grounded in neo-classical economics, are evident in much modern historical accounting research. Two notable contributions to this research strand are the extensive archival study of the surviving accounting records of early British industrial concerns undertaken by Fleischman and Parker (1991), and the study of a nineteenth-century Welsh ironworks by Boyns and Edwards (1996). Probably the greatest impact of this approach to accounting history was achieved by Johnson and Kaplan (1987), whose book *Relevance Lost: The Rise and Fall of Management Accounting*, arguing that costing methods in the U.S.A. had if anything deteriorated in the early twentieth century, made a central contribution to debates over the decline of manufacturing in the U.S.A. after the Second World War.

## **Interdisciplinary and critical histories**

Much historical accounting research continues to use conventional economic and functionalist explanations to provide a theoretical underpinning that helps to make sense of

the evidence. However, from the late 1970s, growing numbers of accounting researchers have drawn on theories, ideas and methods from a wide range of disciplinary contexts, going far beyond a reliance on economics alone. This movement has been described by Roslender and Dillard (2003) as the 'interdisciplinary perspectives on accounting' project, and more recently by Broadbent and Laughlin (2013) as the 'interdisciplinary *and critical* perspectives on accounting' (ICPA) project. This project has impinged on historical accounting research in two ways. First, such research is seen as inherently interdisciplinary in that it views accounting through a disciplinary lens that is not economic in nature: Roslender and Dillard (2003: 328) described the contributions of some early accounting historians as 'precontemporary' interdisciplinary accounting research. Secondly, many of the theoretical frameworks adopted by interdisciplinary and critical researchers have been used (in several cases pioneered) in historical accounting research. Examples where historical accounting research has led the way in applying innovative theoretical frameworks include the application of political economy ideas by Tinker (1980) to a historical study of accounting in a colonial enterprise and the quite different uses of Foucault's ideas by Burchell, Clubb and Hopwood (1985) to write a 'history of the present' around the rise and fall of value added accounting in the U.K. and by Hoskin and Macve (1986) to explore connections between double-entry and modes of writing and examining.

The impact of the ICPA project on historical accounting research was dramatic. Even the term 'new accounting history' became appropriated by the project. No longer did the term refer to accounting histories appealing to neo-classical economics – now the 'new accounting history' was grounded in a wide range of non-economic disciplines. As Miller, Hopper and Laughlin put it, in a paper that became a manifesto for the new accounting history, '[It] is not a "school" and does not entail subscribing to a particular conceptual schema, but is an approach to the past of accounting that draws upon a heterogeneous range of theoretical approaches' (Miller *et al.* 1991: 400). The diversity of approaches is evident in the analysis by Napier (2006) of some 150 historical papers published in the journal *Accounting, Organizations and Society* over the period 1976-2005. Theorists and scholars such as Baudrillard, Bourdieu, Burawoy, Deleuze and Guattari, Foucault, Giddens, Latour, Marx, and Weber, and theoretical approaches such as political economy, sociology of the professions, gender theory, institutional theory, critical theory and labour process

theory – many of which are addressed in other chapters in this *Companion* – provide evidence of the diversity of approaches that shelter under the ‘new accounting history’ umbrella.

The influence of the ICPA project was felt not just in terms of theoretical frameworks. Historical accounting researchers tended to draw on research methods widely used in social science disciplines. How far, for example, did interviews of participants in past events amount to ‘oral history’? To what extent did the more formal methods of textual analysis employed by social scientists challenge the desire of historians to ‘tell a good story’ (Napier 1989: 241), whether this means a narrative that is morally edifying, one that has literary merit, or one that is ‘true to the facts’? Carnegie and Napier (1996) suggested a range of research methods and areas that appeared to promise opportunities for historical accounting research that was well grounded in both social science and more traditional history, and some of these approaches are considered in more detail later in the chapter. However, the use of a particular theoretical framework in historical accounting research can sometimes give rise to tensions. Every theory makes its own distinct claims about how the world is constituted, how we can obtain knowledge about the world (indeed, whether firm knowledge is possible at all), and the extent to which social phenomena should be understood as the outcome of human agency or the consequences of structures.

Professional historians tend to be ‘realists’, believing that the past actually happened, that past events are linked in causal relationships, and that we can gain well-founded knowledge about the past and how events are inter-connected. Indeed, the distinguished U.S. historian Gertrude Himmelfarb (1922- ) emphasises that ‘the traditional historian sees . . . an event that actually occurred in the past’ (Himmelfarb 1994:140). Traditional historians also tend to stress the centrality of human agency in understanding how and why past events occurred. At its extreme, this leads to the view of historians such as Thomas Carlyle (1795-1881) that ‘Universal History, the history of what man has accomplished in this world, is at bottom the History of the Great Men who have worked here’ (Carlyle 1841: 1). This is not to suggest that traditional historians are uncomfortable with ideas that emphasise the importance of political, social, geographical and economic factors, but they often come down firmly on the side of human ‘agency’ in the ‘structure-agency’ debate (for a discussion of this debate from a historian’s perspective, see Callinicos 2009). The challenge



facing historical accounting research is to avoid being dismissed by historians as 'not proper history' while resisting challenges from social theorists that such research is 'not rigorous enough social science'. We discuss some issues that historical accounting researchers have to face in the following sections.

### **The centrality of the 'archive'**

Historians, including accounting historians, are taught to conduct historical research by using primary source materials (Fleischman and Tyson 2003). The accounting historian enlists archival research where the work is informed through the careful examination and analysis of primary source materials. Carnegie and Napier (1996: 8) claim that 'historical research in accounting gains its strength from its firm basis in the "archive"'. In deploying archival investigation, accounting historians aspire 'to bring new knowledge to the light of day' (Fleischman and Tyson 2003: 32). However, a number of questions may be posed, such as: 'What constitutes an archive? How have archives been created and maintained? How do we work within, against and around the imposed order and limits of the archive when conducting our own research?' (King 2012: 13). While accounting historians may agree on the centrality of the archive in endeavouring to develop an understanding of accounting's past, 'doubts may arise around what constitutes the archive, what counts as explanation and how understanding is achieved' (Napier and Carnegie 1996: 4). According to Fleischman and Tyson (2003: 45), archival researchers 'must confront methodological concerns that include distinguishing fact from opinion, interpreting limited amounts of evidence, or writing to one's paradigm'. Therefore, the archival researcher needs to be open to a range of issues and potential pitfalls in conducting research based on careful examinations of primary source materials.

Within business history, recent discussion has ensued about the epistemological status of 'the archive'. Schwarzkopf (2012: 1-2) comments on the 'extraordinary survival of the epistemological position of realism in business history'. The author argues that realism 'is not aware of the fact that it actually is an epistemological position'. According to Schwarzkopf (2012: 2), 'the sentence "I have found this in the archives" is not a contestable claim for uncritical realists'. In short, Schwarzkopf suggests that, for many business historians, 'both "the archive"' and what has been "found" in that place are "just there"

(2012: 2). More particularly, the author argues that ‘archives are very active in *both* enabling and *limiting* what we see, know, understand and accept as real’ (2012: 7; emphasis in original). Decker (2013) has expressed concern with ‘the silence of the archives’, based on the view that ‘business records can suffer from different kinds of silences’, that can lead to the ‘selective silencing by the researcher’ when the archival material is over-abundant (2013: 156). Accounting historians also need to be conscious of such silences: as Decker concisely outlines: ‘All selection of archival material for narrative, whether through sampling, causal analysis or exemplary selection, involves reconstruction, representation, and therefore silencing’ (2013: 170).

Historical researchers who recognise the centrality of the archive and seek to exploit the archive for accounting history research are advised to reflect from time to time about all the decisions that have been made in the past in respect to preserving records (or not) in the first instance, the content of the written records whose retention may reflect the biases of their preparers or arbitrary choices of archivists, and the subsequent inclusion or exclusion of historical evidence from the existing (i.e. surviving) archival collections, whether they be public or private archives. Indeed, archives (and other historical artefacts) often survive (or are damaged or lost) as much as a consequence of accidental external factors as through deliberate choices. Such is the often narrow archival base from which new knowledge may be derived by accounting historians. Hence, accounting historians need to be aware of such ‘survivorship bias’ (Cobbin *et al.* 2013: 415; also see Fleischman *et al.* 1996). Moreover, accounting historians of today may further contemplate the future collection decisions to be made about existing primary records and their potential impact on the new knowledge to be generated by future accounting historians.

### ***What constitutes evidence?***

Historical sources are immensely diverse and ‘encompass every kind of evidence that human beings have left behind of their past activities’ (Tosh 2015: 71). According to Tosh, the study of the past ‘has nearly always been based squarely on what the historian can read in documents or printed material’ (2015: 72) and the author helpfully describes the main categories of documentary material that historians typically find in their research in repositories, specifically in libraries and archives. But is there a specific category of ‘accounting’ records? According to Miller and Napier (1993: 631), ‘there is no “essence” to

accounting, and no invariant object to which the name “accounting” can be attached’, which implies that accounting historians cannot limit themselves to those records classified by archivists as ‘accounts’, but must range widely through archives. Accounting most typically revolves around the creation by humans of written records comprising details of transactions with others or other past events, and the use or aggregation of such records in rendering an account such as in measuring and reflecting the operations and performance of ventures, activities, individuals, and firms and other organisations, whether such operations and performance are expressed in financial or non-financial (operating) terms or both. Hence, the accounting historian, in the first instance, searches for surviving records of transactions, usually expressed in financial terms, but must supplement this by examining records that might not be regarded conventionally (particularly by archivists) as ‘accounts’. Historians in other fields, such as business and economic historians, may not look beyond an archivist’s interpretation of what documents constitute ‘accounts’, which may be based narrowly on the contents of records that describe themselves as ledgers, journals and cash books, for example.

The surviving business records of organisations extend beyond the available accounting records themselves, ‘understood in a narrow sense as ledgers, journals and day books’, and encompass a diversity of ‘documents such as internal memoranda, correspondence, board minutes and reports’ (Carnegie and Napier 1996: 18). Accounting historians do not only search for evidence of the physical recording of transactions but also they seek to understand ‘how those who prepared and used the accounts regarded (or perhaps ignored) them’ (Carnegie and Napier 1996: 18). Within the past two decades or so, historical accounting research has increasingly moved outside business archives into the surviving accounting and other records of various social, religious and other not-for-profit organisations (see, for example, Hopwood 1994; Jeacle 2008, 2009; Carnegie and Napier 2012; Cordery, 2015; Gebreiter and Jackson, 2015). Such studies have sought to gain a better understanding of accounting’s past in the context of a diverse array of non-business organisations. Such research often draws on long-dated and extensive archival records with a focus on illuminating accounting’s past in everyday settings, including the domains of ‘the family home, the place of worship, the school, the prison and the asylum’ (Carnegie and Napier 2012: 336). In short, the domain of business is no longer privileged in historical

accounting research, with surviving accounting and other evidence being increasingly drawn from non-business contexts. This reflects a central tenet of the interdisciplinary and critical perspectives on accounting project that accounting should be understood as social practice rather than merely as technical practice.

Historical accounting research gains much strength when firmly supported by adequate surviving evidence that is readily available in the archive. On occasions, accounting history research is based on fragmentary surviving evidence, which may provide little insight into accounting's past or contribute in any way to an appreciation of contemporary accounting thought and practice. On the other hand, accounting historians are often 'sympathetic to views that multiple histories are possible and that evidential traces of the past are neither neutral nor objective' (Napier 2009). They are also aware of practical problems in assessing archives (Fleischman and Tyson 2003; Walker 2004; Napier 2009). Such problems include identifying and reading surviving records, which may be inadequately detailed in the descriptive lists of repositories, finding on inspection of primary source records that certain documents are 'missing' from the collection, and deciphering old handwriting, including accurately translating documents written in old languages such as 'Old Italian' or 'Old Portuguese'. Furthermore, accounting historians of today are aware that they will not begin to understand the importance of a particular archival record without an understanding of its organisational and temporal context (Welch 2000; also see Cobbin *et al.* 2013).

Present-day accounting historians are also more willing to examine evidence of various different forms of record keeping involving the rendering or use of some form of account, rather than merely seeking to examine formal, leather bound ledgers and journals displaying the use of early or elaborate double-entry bookkeeping. In short, 'an accounting' may be a record in any form rather than one that conforms to preconceived notions of the 'established' form of accounting. This realisation acknowledges the diverse nature of accounting information and its roles, uses and impacts in different local, time-specific contexts. Accounting historians who recognise accounting as social practice are also alert, based on the surviving evidence, to the need for a careful identification of the impacts of accounting on organisational and social functioning and development (Carnegie 2014b). It is more widely understood that hitherto that accounting practices within particular contexts

may be implicated in moulding the behaviours of individuals and in shaping organisational cultures.

Both public and private archives are expensive to operate, which may impose limits of access or opening hours. The geographic location of the archives may also make access difficult for individuals who are not based close to the archives. Restricted opening hours of repositories, restrictions on copying and any restrictions on the use of parts of certain collections add to the difficulties of researchers undertaking historical research (Cobbin *et al.* 2013). On the other hand, digital technology and the use of the internet can address many of the pitfalls as identified above. More particularly, 'digitization reduces barriers to access ...[while] using the electronic facsimiles created through digitization means that precious and rare original sources need not be repeatedly handled' (Cobbin *et al.* 2013: 399). Cobbin *et al.* (2013) outline two digitization projects in which they were involved, namely the Jill Bright Archives of CPA Australia and the Raymond J. Chambers Archive. As mentioned earlier, such archives, whether digitized or not, 'are necessarily partial' (Cobbin *et al.* 2013: 415) but remain significant resources for historical accounting research.

## **Research methods and approaches**

### ***Narrative***

'History is the story we make of the stories we find' (Thomson 2012: 101). History as narrative involves the writing of an historical account in the form of the telling of a story. Such stories are typically concerned with when, where, how and why an event or situation arose. Narrative stories, based on data and happenings uncovered by the historian, are essentially descriptive in nature rather than explicitly interpretative in approach (see, for example, Previts, Parker and Coffman 1990a; Carnegie and Napier 1996). Within narrative history, the art of good storytelling is a prerequisite to writing the most compelling history. According to Tosh (2015: 125) 'like other forms of story-telling, historical narrative can entertain through its ability to create suspense and arouse powerful emotions'. Tosh goes on to state that 'the great exponents of re-creative history have always been masters of dramatic and vividly evocative narrative' (2015: 125). This is not to claim that narrative is itself free from interpretation – the selection of materials, how they are marshalled in the narrative, and conclusions drawn, inevitably involve interpretation by the historian.

Interpretive history is often described as being analytical or explanatory in approach – the aim is to explain phenomena using a broader frame of reference. This can range from a simple ‘redescription’ of phenomena using categories from outside the narrative to using ‘grand’ social theories of great breadth to interpret apparently local phenomena as aspects of universal structures (Llewellyn, 2003). Narrative histories in accounting tend to draw upon insights derived from the application of ‘theoretical models of human behaviour developed largely from outside accounting theory’ (Carnegie and Napier 1996: 14).

The issue of narrative emerges in how accounting history is written. Nowadays, accounting historians typically write papers for publication in refereed journals rather than as books. According to Carnegie and Napier (2012: 352) ‘historical papers often take the form of qualitative case studies, with a general introduction, a theoretical discussion (possibly referring to prior literature), a narrative (annotated to a greater or a lesser extent with comments arising from the theoretical perspective chosen by the author), and a final discussion drawing out broader theoretical considerations’. In historical accounting studies of the genre and, ‘in accordance with the dominant social science methodologies, the history is used to illustrate, refine and even extend the theory’ (Carnegie and Napier 2012: 352). On the other hand, accounting historians who do not apply any explicit theoretical frameworks in their papers may regard themselves as operating more within the domain of history than the dominant social science methodologies, although they may apply implicit theories in their narratives. Given the typical education of accountants, such frameworks are likely to relate to ‘economic rationalism’ drawing broadly on the notion of the usefulness of accounting information for economic decision-making in allocating scarce resources.

### ***Documentary analysis***

In undertaking the historian’s craft, the accounting historian is required to both locate and use source material. Interpretations of the past are based on what survives and is available from the past. According to Tosh (2015) there are essentially two key principles governing the direction of original archival research. First, the historian takes a single source or a group of sources that appear to fall within the ambit of the investigation and examines these records thoroughly ‘allowing the content of the source to determine the nature of the enquiry’ (2015: 99). The second, or problem-orientated, approach revolves around the

setting of a specific historical question to be answered, which is 'usually prompted by a reading of the secondary authorities, and the relevant primary sources are then studied' (2015: 99). Under this approach, the key research question may be modified once the evidence gleaned on examining the primary sources provided a different direction to their investigation. Both approaches present their own problems and, according to Tosh (2015: 100), 'in practice neither of these approaches is usually pursued to the complete exclusion of the other, but the balance struck between them varies a good deal'. Based on our own experience, this comment also rings true in the case of accounting history research.

While locating evidence is a key part of the process of undertaking historical accounting research, the accounting historiographer, in going beyond the mere transcription of archival records, 'needs to impose some structure on the material' (Napier 2009: 42). In this process, important differences emerge among accounting historians 'in their conceptions of and intended deliverables from their narratives and interpretations' (Parker 2015: 148). Using the categorisation provided by Munslow (2006), individual accounting historians may be classified under one of three categories as 'reconstructionists', 'constructionists' or 'deconstructionists'. According to Napier (2009: 42) 'most accounting historians would see themselves as "reconstructionists" or "constructionists". That is, they believe that the past is real, and that the role of the historian is to uncover the facts – what actually happened – and then to communicate them' (also see Gaffikin 2011). In short, reconstructionists consider that facts can be determined and the history of events can be objectively portrayed independently of interpretations made. On the other hand, constructionists believe that history is constructed by the historian's interpretations of the facts that they collect, analyse and communicate.

### ***Microhistory***

According to Tosh (2015: 67) microhistory 'fills out in small-scale and human detail some of the social and cultural features that are otherwise known only as generalizations'. The term was coined by Italian scholars in the 1970s and arose as part of what has become known as the 'cultural turn' in history, as a point of departure from the 'reliance of social history on the methods of social science' (Cheng 2012: 122; also see Iggers 1997: 101-117). Cheng (2012: 122-123) observes that, for these social historians, 'the problem with such [social science] methods was that they focussed too much on the material conditions and

structures that shaped the lives of ordinary people, at the expense of their perceptions and individual experiences'. The focus of history broadened and, as Iggers (1997: 143) puts it, was 'expanded to include not only the centres of power but also the margins of society ... and the notion of many histories'. Microhistory, which often takes the form of history of a small community or locality, or even an individual, is essentially concerned with the history of ordinary people, 'often using the story of an ordinary individual or event to illuminate something larger about the culture' (Cheng 2012: 123). Microhistorians often face the problem of limited archival material, and some microhistorians have been challenged for 'inventing' plausible but undocumented aspects of their narratives (Macrauld and Taylor 2004: 137).

Studies which are specifically identified as microhistory in accounting are in relatively short supply. Examples include Abraham (2008), who examined the struggle to develop accounting practices in the Australian Girl Guides during 1945 to 1949 and in particular the efforts of one of the treasurers of the Australian Girl Guides Association, Mrs O'Malley Wood. Samkin (2010) focused on the contributions of John Pringle, as an employee of the East India Company, to the transfer of accounting technology to the Cape of Good Hope. Using the surviving eighteenth century account books of the stores of two families in the U.S. rural community of New Paltz, Hollister and Schultz (2007) illustrated the key roles played by such merchants in the local, time-specific context. Williams (1997) examined the endeavours of an eighteenth century industrialist, Samuel Oldknow, who sought to exert discipline in factory life through the surveillance of the behaviour of employees and the recording of their output.

### ***Oral history***

According to Iggers (1997: 143) 'segments of the population that had been ignored by historians demanded a place in history'. Apart from the rise of microhistory as a reaction to the need for recognising 'voices from below', oral history has also been effectively used by historians, including accounting historians, in recent decades. The most notable advocates and users of oral history in this area are Theresa Hammond (see, for example, Hammond and Streeter 1994; Hammond and Sikka 1996; Hammond 2002, 2003; Hammond, Arnold and Clayton 2007) and Soon Nam Kim (2004a, 2004b, 2008). Carnegie and Napier (1996: 29) suggest that '... oral history's greatest potential lies in its ability to capture the testimony of



those effectively excluded from organizational archives'. More specifically, seeking to record in historical accounts the views of those left out of the 'archive' can augment our perspectives of the roles, uses and impacts of accounting in a wide array of local, time-specific contexts. These often illuminating perspectives are best captured 'before crucial testimony is silenced forever' (Carnegie and Napier 1996: 29).

While oral history is a key means of extending the traditional documentary 'archive', the historian, including the accounting historian, should exercise some caution in placing heavy or uncritical reliance on oral evidence. Thomson (2012: 102), for instance, indicated that historians should 'recognise that no historical source – whether first person account, parliamentary debate or statistical record – provides a direct, unmediated and uncomplicated access to the past'. Oral evidence may on occasions understate or overstate individual lived experiences for a whole range of different reasons. Individual memory tends to fade across time, and individuals may re-imagine events or personal relationships and their impacts. Thomson (2012: 102) reminds us that 'every source is a constructed and selective representation of experience, and part of the historian's task is to consider the factors that shape the source and their relevance for our analysis'.

Moreover, some historians question whether interviews, in which the historian's personality will inevitably affect the testimony provided by informants, are likely to provide unmediated evidence of the past (Tosh 2015: 268-270). Indeed, a few historians do not recognise the validity of interviews unless they lead to oral testimony that forms part of a public archive or repository and is credited to named individuals (see discussion in Yow 2005: 133-135). Standard social science interviews where informants remain anonymous in published outputs, and where interview transcripts are regarded as confidential, would simply not be considered as 'oral history' by such historians.

### ***Biography and prosopography***

Accounting does not have an independent existence from humans. As both technical practice and social practice, accounting is a human construction. It underpins systems of accountability in all forms of organisations whether they are business, social, public, and not-for-profit organisations. Individuals design and use accounting in the process of monitoring, controlling or governing the actions of other humans. Accounting, therefore, is

created by individuals essentially to guide or direct the behaviour of other individuals and, in the process, accounting impacts upon organisational and social functioning and development. Two forms of research that have been commonly used to focus attention on the human dimensions of accounting are biography and prosopography. Each is addressed in turn.

According to Flesher and Flesher (2003: 97) 'the history of any field, including accounting, is dependent upon the contributions of the practitioners and theoreticians in the field'. The authors believed, therefore, that it is important to recognise 'the contributions of the pioneers who laid the foundation on which the [accounting] profession is based' (Flesher and Flesher 2003: 97). Similarly, Carnegie and Napier (1996: 21) pointed out that 'contemporary accounting cannot be understood without reference to the key personalities that have contributed to accounting development'. Such a view, however, has been accused (Sy and Tinker 2005: 49) of resulting in the production of biographical research into 'Great Men' often located within the Anglo-American world of accounting. This outcome of 'mainstream' biography research in accounting is increasingly recognised as somewhat limiting or narrow, thus tending to overlook or dismiss 'voices from below' in the development of the accounting profession.

Since the late 1990s, studies on the professionalisation of accounting in the non-Anglo-American world, therefore, have increasingly been concerned with the 'trinity' of bases of exclusion and oppression, specifically social class, race, and gender (see, for example, Carnegie and Napier 2012; Hammond 2002; Hammond, Arnold and Clayton 2007; Walker 2008; Sidhu and West 2014). Biographical researchers in accounting whose subjects were prominent in the formation and development of the organised accounting profession have tended not to examine how the advent and growth of accounting institutions in any country may have shaped the careers and lives of individuals who may have been adversely impacted by such developments. These individuals would include both those excluded from professional organisations because of gender, ethnicity or some other personal characteristic, as well as those members of society particularly affected by the application of accounting. Flesher and Flesher (2003: 100) perceived biography as falling within the category of microhistory when the focus of the research was on 'lesser-known figures' in accounting's past.

Prosopographical research in accounting remains in short supply (see, for example, Edwards, Carnegie and Cauberg 1997; Carnegie and Edwards 2001; Carnegie, Edwards and West 2003; Lee 2006). Prosopography involves an examination of a range of key common background characteristics of a group of historical actors by means of a collective study of their careers and lives (Stone 1971). Also known as ‘collective biography’, prosopography ‘is intended to enrich our understanding of the beliefs, preferences and ambitions which influenced or governed group behaviour in specific occupational or organisational settings’ (for more discussion refer to Cowman 2012). Considerable scope exists for the conduct of further prosopographical research in accounting across a wide array of different groups of actors in accounting’s long past.

### ***Comparative international accounting history***

Comparative research is recognised as valid and viable based on the premise that the experience of any single society in the past was never entirely distinctive, with different societies sharing, but not entirely, features of other similar societies (Tosh 2015). According to Tosh (2015: 137) comparative history can be defined ‘as the systematic comparison of selected features in two or more past societies that are normally considered apart’. Accounting historians have long been conscious of the long-lasting international dimensions of accounting (Brown 1905; Parker 1971; Samuels and Piper 1985). The notion of ‘comparative international accounting history’ (CIAH) was defined in broad terms by Carnegie and Napier (2002: 694) as ‘the transnational study of the advent, development and influence of accounting bodies, conventions, ideas, practices and rules’. These authors outlined the key forms of comparative historical research as constituting synchronic, parallel and diffusion studies. As a means for applying a CIAH approach, Carnegie and Napier (2002) proposed a framework for comparative analysis comprising seven factors: period, places, people, practices, propagation, products and profession (colloquially known as the ‘seven Ps’). These factors were proposed as a heuristic in undertaking a comparative analysis of agrarian accounting in Australia and Britain during the nineteenth century, but they could be used, with appropriate modifications, by other CIAH researchers for their own studies. Instances of other recent comparative research in accounting history are outlined in Carnegie and Napier (1996, 2012), who provide an indication of the diversity of topics and methodological approaches that have been employed by accounting historians.

### ***Quantitative analysis in historical accounting research***

Carnegie and Napier (1996: 28) positioned quantitative approaches to historical research within a number of 'innovative research methods in accounting history'. By 2012, the classification of this research approach remained unchanged (Carnegie and Napier 2012). On addressing quantitative analysis in historical accounting research, Carnegie and Napier (1996: 28) reiterated the earlier calls by Napier (1989) and Previts, Parker and Coffman (1990b) 'for an increased willingness to apply the insights and techniques of econometrics and quantitative analysis to the generation and testing of hypothesis about accounting's past'. Accounting historians often use descriptive statistics in their studies, particularly when they are able to draw on existing surveys such as national censuses. For example, Kirkham and Loft (1993) use U.K. census data to show how, during the period 1870-1930, accountancy in the U.K. was increasingly constructed as 'man's work', while bookkeeping was constituted as 'women's work'. Wootton and Kemmerer (2000) use U.S. census data from 1930-90 to demonstrate that, despite the much greater participation of women in accountancy practice, they remained largely excluded from the highest management levels in accountancy firms.

There have been relatively few studies, however, that use more advanced statistical analysis, such as inferential statistics (including regression models) to test hypotheses. An early example of this was the study by Heier (1992), using content analysis, of around 75 mid-nineteenth century account books from Alabama and Mississippi. More recent examples include studies by Sivakumar and Waymire (2003), Waymire and Basu (2007), Chandar and Miranti (2009) and Di Cimbrini (2015). One barrier to the use of advanced statistical methods is the availability of data in sufficient quantity to permit the construction and analysis of large samples: stock market and financial statement databases of the kind that are commonly deployed by researchers today in contemporary investigations have not always been available, especially in periods outside the past 60 years or thereabouts. We would certainly encourage further historical accounting research using sophisticated statistical analysis, but accounting researchers who possess adequate skills in statistical and econometric techniques will need to be motivated to apply these skills to historical accounting research rather than only to contemporary investigations.

## The relevance of historical accounting research

Conventional historians are increasingly worried about the continued place of history as both an academic discipline and a social phenomenon more generally. In books with titles such as *Why Bother with History?* (Southgate 2000) and *Why History Matters* (Tosh 2008), historians bemoan what they see as a lack of historical knowledge and awareness at all levels of society, particularly among our rulers. A study of history is justified as providing context to our current social, political and economic concerns, leading to a greater understanding of how we have arrived at our present position: a ‘history of the present’, to use the concept associated with Foucault (Miller and Napier 1993; Garland 2014). As a challenge to globalising and homogenising tendencies, history often emphasises the local and particular, and makes us aware of how the differentiated contexts that are experienced today in various parts of the world, and even within specific societies, have come into being.

In several recent studies, including one involving co-researchers (Gomes *et al.* 2011; Carnegie and Napier 2012, 2013), we have attempted to suggest directions for future historical accounting research that make clear the contribution of accounting history not only to the academic study of accounting but also to popular awareness of accounting as both technical and social practice. That there is a genuine public interest in accounting history is evidenced by best-selling books of both a popular (Gleeson-White 2011) and a more scholarly (Soll, 2014) nature: both these books argue that accounting and accountability have had a much more profound impact on society than most people think. Carnegie and Napier (2013) provide more examples of how historians and more contemporary writers have discussed accounting in a range of books and other publications aimed at a general readership, thus reflecting a growing interest in accounting and its ramifications beyond the domain of accountants. Historians of accounting can contribute to current debates by uncovering how problems that appear to be new in fact have roots in the past, thus enabling current accountants and their regulators to address issues without ‘reinventing the wheel’: we have already referred to *Relevance Lost*, the attempt by Johnson and Kaplan (1987) to improve current costing practice in the U.S.A. by drawing on historical practices that, in their view, had unfortunately been neglected in more recent times.

The potential relevance of historical accounting research to current issues is often a motivating factor behind special issues of accounting history journals. For example, at a time when healthcare has become a growing issue worldwide, a special issue of *Accounting History Review* (see Gebreiter and Jackson 2015) examines hospital and healthcare accounting from a historical perspective, showing that current problems have deep roots in the past, and that the different forms of such problems in different locations are, at least in part, contingent on different trajectories of development of healthcare systems. The papers collected by Miranti (2014) in a special issue of *Accounting History* on the emergence of accounting as a global profession highlight the different ways in which the accounting profession developed around the world, with local cultures and histories having a significant impact on the very notion of what a 'profession' is, and provide evidence that the success of the major international accounting firms in particular locations was by no means guaranteed.

We have argued (Carnegie and Napier 2012) that one of the most important roles of accounting history is to show that accounting does not exist in some timeless present, but has both a past and a future. We claim that 'accounting history can help in making the members of society aware of the ways in which accounting impacts on them today and constrains their futures' (Carnegie and Napier 2012: 354). We also note that an appreciation of accounting's past provides us with an important point of reference for critiquing contemporary accounting practice as both social and technical practice as well as accounting ideas: accounting history is thus a core element of the interdisciplinary and critical perspectives on accounting project. As we conclude, 'historical knowledge of accounting's past furnishes the unifying power that permits fuller understanding not just of accounting's but also of society's present and provides constructive input into developing and assessing our possible futures' (Carnegie and Napier 2012: 354).

What does this suggest for future research directions in accounting history? It is gratifying that new scholars continue to enter the field, with many emerging in non-Anglophone countries. There has been considerable research, for example, into the emergence and professionalisation of accountancy as an occupation in many countries, including former colonies of the British (Poullaos and Sian 2010) and other empires. Studies in this area can emphasise biography and prosopography (who the early accountants were),

structures and institutions (how accountants organised themselves), practices (what did the early accountants actually do), ideas (what thoughts stimulated particular forms of accounting), what activities and jurisdictions did accountants try to monopolise, and the dominant international connections and forces (such as the roles of the major accountancy firms and the impact of globalisation). Accounting historians often engage with issues of accountability and governance, and understandings of how the various systems for holding corporate managers responsible have changed through time can help to inform current debates on the role of the corporation in society (Clarke, Dean and Egan 2014). Accounting and auditing are regularly accused of failure, while accounting and accountants have been implicated in corporate collapses of the past. Studies such as the examination by Carnegie and O'Connell (2014) of the interplay of corporate collapses, accounting failure and governance reform in Australia from the 1890s to the early 2000s provide an opportunity for accounting historians to contribute to the continuing debate on how the modern business corporation is best regulated and governed.

The contemporary emphasis on sustainability has led to historical studies of how sustainability accounting has developed (Lamberton 2005), and provides opportunities for accounting historians to examine how earlier individuals and organisations used accounting to enable, or in some cases to ignore, sustainability, and to hold the powerful accountable for their impact on nature. According to Parker (2015: 144), 'in terms of social and environmental accountability, there has been almost no historical research', although contributions such as the study by Atkins and Thomson (2014) of the attempts of the English designer and environmentalist William Morris (1834-1896) to hold landowners accountable for maintaining biodiversity provide evidence that this dearth of research is being addressed.

Histories of accounting in under-researched parts of the world, such as South America, the Middle East and North Africa, sub-Saharan Africa, South East Asia and China, will be increasingly important. Such research must, however, often struggle against the universalising tendency of much social science, which can at times dismiss extensions of research topics into new locations as 'mere' replication, and can minimise the significance of findings from such research as either failing to make a sufficient contribution to knowledge

(if the findings are consistent with what we know about more developed countries), or of no more than local interest (if the findings are inconsistent).

As alluded to earlier, the history of accounting and popular culture, which is often likely to take the form of microhistory, is an emerging field of enquiry. The interplay of accounting's past and popular culture concerns 'the embedded nature and contributions of accounting and accountability processes to a wider array of societal activities that have been completely ignored by accounting practitioners and researchers alike' (Parker 2015: 144; also see Jeacle, 2012). Such studies serve to illuminate the pervasive nature of accounting and its coupling to accountability regimes. Opportunities to broaden our awareness of the tentacles of accounting and forms of accountability in everyday life settings reside in both private and public archives located around the globe.

Fleischman and Radcliffe (2005) suggested that accounting history 'came of age' in the 1990s, in which case the discipline must now be entering middle age. Yet this is unlikely to trigger a 'mid-life crisis'. Accounting historians are increasingly able to marry the demands of the disciplines that underpin historical accounting research: history and social science. These disciplines share a notion of what constitutes rigorous and effective research practice, despite their differing attitudes to the roles of theory in research, and accounting history research will, we are confident, continue to lead to publications that inform our understandings of the past and appreciation of the present, contribute to current debates, provide illuminations for the future, and entertain. Therefore, future historical research in accounting will, we trust, continue to illustrate the power of history to unify our knowledge of one of the most influential and pervasive practices of the modern calculative era.

## References

- Abraham, A. (2008), 'The struggle to develop accounting practices in the Australian Girl Guides, 1945-9: A microhistorical approach', *Accounting History*, 13: 101-120.
- Atkins, J. and Thomson, I. (2014), 'Accounting for biodiversity in nineteenth century Britain: William Morris and the defence of the fairness of the Earth', in Jones, M. (ed.) *Accounting for Biodiversity*, Abingdon: Routledge, pp. 267-286.



- Boyns, T. and Edwards, J. R. (1996) 'The development of accounting in mid-nineteenth century Britain: a non-disciplinary view', *Accounting, Auditing & Accountability Journal* 9(3): 40-60.
- Broadbent, J. and Laughlin, R. (2013) *Accounting Control and Controlling Accounting: Interdisciplinary and Critical Perspectives*, Bingley: Emerald.
- Brown, R. (Ed.) (1905) *A History of Accounting and Accountants*, T. C & E. C. Jack: Edinburgh.
- Burchell, S., Clubb, C. and Hopwood, A. (1985) 'Accounting in its social context: Towards a history of value added in the United Kingdom', *Accounting, Organizations and Society*, 10: 381-413.
- Callinicos, A. (2009) *Making History: Agency, Structure and Change in Social Theory*, London: Haymarket.
- Carlyle, T. (1841) *On Heroes, Hero-Worship, and the Heroic in History*, London: James Fraser.
- Carnegie, G. D. (2014a) 'Historiography for accounting: Methodological contributions, contributors and thought patterns from 1983 to 2012', *Accounting, Auditing & Accountability Journal*, 27: 715-755.
- Carnegie, G. D. (2014b) 'The present and future of accounting history', *Accounting, Auditing & Accountability Journal*, 27: 1241-1249.
- Carnegie, G. D. and Edwards, J. R. (2001), 'The construction of the professional accountant: The case of the Incorporated Institute of Accountants, Victoria (1886)', *Accounting, Organizations and Society*, 26: 301-325.
- Carnegie, G. D., Edwards, J. R. and West, B. P. (2003), 'Understanding the dynamics of the Australian accounting profession: A prosopographical study of the founding members of the Incorporated Institute of Accountants, Victoria, 1886 to 1908', *Accounting, Auditing & Accountability Journal*, 16: 790-820.
- Carnegie, G. D. and Napier, C. J. (1996) 'Critical and interpretive histories: Insights into accounting's present and future through its past', *Accounting, Auditing & Accountability Journal*, 9(3): 7-39.
- Carnegie, G. D. and Napier, C. J. (2002) 'Exploring comparative international accounting history', *Accounting, Auditing & Accountability Journal*, 15: 689-718.
- Carnegie, G. D. and Napier, C. J. (2012) 'Accounting's past, present and future: The unifying power of history', *Accounting, Auditing & Accountability Journal*, 25: 328-369.

- Carnegie, G. D. and Napier, C. J. (2013) 'Popular accounting history: Evidence from post-Enron stories', *Accounting Historians Journal*, 40(2): 1-20.
- Carnegie, G. D. and O'Connell, B. T. (2014) 'A longitudinal study of the interplay of corporate collapses, accounting failure and governance change in Australia: 1890s to early 2000s', *Critical Perspectives on Accounting*, 25: 446-468.
- Chandar, N. and Miranti, P. J. (2009) 'Integrating accounting and statistics: Forecasting, budgeting and production planning at the American Telephone and Telegraph Company during the 1920s', *Accounting and Business Research*, 39: 373-395.
- Cheng, E. K.-M. (2012) *Historiography: An Introductory Guide*, Continuum: London.
- Clarke, F., Dean, G. and Egan, M. (2014) *The Unaccountable & Ungovernable Corporation: Companies' use-by dates close in*, Abingdon: Routledge
- Cobbin, P., Dean, G., Esslemont, C., Ferguson, P., Keneley, M., Potter, B and West. B. (2013) 'Enhancing the accessibility of accounting and business archives: The role of technology in informing research in accounting and business', *Abacus*, 49: 396-422.
- Cordery, C. (2015) 'Accounting history and religion: A review of studies and a research agenda', *Accounting History*, 20: 430-463.
- Cowman, K. (2012) 'Collective biography', in Gunn, S and Faire, L. (eds.) *Research Methods for History*, Edinburgh: Edinburgh University Press, pp. 85-100.
- Decker, S. (2013) 'The silence of the archives: Business history, post-colonialism and archival ethnography', *Management & Organizational History*, 8: 155-173.
- Di Cimbrini, T. (2015) 'Welfare or politics? The identity of Italian mutual aid societies as revealed by a latent class cluster analysis of their annual reports', *Accounting History*, 20: 310-341.
- Edwards, J. R., Carnegie, G. D. and Cauberg, J. H. (1997), 'The Incorporated Institute of Accountants, Victoria (1886): A study of founders' backgrounds', in Cooke, T. E. and Nobes, C. W. (Eds.), *The Development of Accounting in an International Context: A Festschrift in Honour of R. H. Parker*, London and New York: Routledge, pp. 49-67.
- Evans, R. J. (1997) *In Defence of History*, London: Granta.
- Fleischman, R. K., Mills, R. A. and Tyson, T. A., (1996), 'A theoretical primer for evaluating and conducting historical research in accounting', *Accounting History* NS 1: 55-75.
- Fleischman, R. K. and Parker, L. D. (1991) 'British entrepreneurs and pre-industrial revolution evidence of cost management', *The Accounting Review*, 66: 361-375.

- Fleischman, R. K. and Tyson, T. N, (2003) 'Archival research methodology', in Fleischman, R. K; Radcliffe, V. S and Shoemaker, P. A. (eds.), *Doing Accounting History: Contributions to the Development of Accounting Thought*, Studies in the Development of Accounting Thought, Vol. 6, Bingley: Emerald, pp. 31-48.
- Fleischman, R. K. and Radcliffe, V. S. (2005) 'The roaring nineties: Accounting history comes of age', *Accounting Historians Journal*, 32(1): 61-109.
- Flesher, D. L. and Flesher, T. K. (2003) 'Biographical research in accounting', in Fleischman, R. K; Radcliffe, V. S and Shoemaker, P. A. (eds.), *Doing Accounting History: Contributions to the Development of Accounting Thought*, Studies in the Development of Accounting Thought, Vol. 6, Bingley: Emerald, pp. 97-120.
- Gaffikin, M, (2011) 'What is (accounting) history', *Accounting History*, 16: 235-251.
- Garland, D. (2014) 'What is a "history of the present"? On Foucault's genealogies and their critical preconditions', *Punishment & Society*, 16: 365-384.
- Gebreiter, F. and Jackson, W. J. (2015) 'Fertile ground: The history of accounting in hospitals', *Accounting History Review*, 25: 177-182.
- Gleeson-White, J. (2011) *Double Entry: How the Merchants of Venice Created Modern Finance*, Sydney: Allen & Unwin.
- Gomes, D., Carnegie, G. D., Napier, C. J., Parker, L. D. and West, B. (2011), 'Does accounting history matter?', *Accounting History*, 16: 389-402.
- Hammond, T. (2002) *A White-collar Profession: African-American CPAs since 1921*, Chapel Hill, NC: University of North Carolina Press.
- Hammond, T. (2003) 'Histories outside the mainstream: Oral history and non-traditional approaches', in Fleischman, R. K; Radcliffe, V. S and Shoemaker, P. A. (eds.), *Doing Accounting History: Contributions to the Development of Accounting Thought*, Studies in the Development of Accounting Thought, Vol. 6, Bingley: Emerald, pp. 81-96.
- Hammond, T., Arnold, P. J. and Clayton, B. M. (2007) 'Recounting a difficult past: A South African accounting firm's "experiences in Transformation"', *Accounting History*, 12: 253-281.
- Hammond, T and Sikka, P. (1996) 'Radicalizing accounting history: The potential of oral history', *Accounting, Auditing & Accountability Journal*, 9: 79-97.
- Hammond, T. and Streeter, S. (1994) 'Overcoming barriers: Early African-American certified public accountants', *Accounting, Organizations and Society*, 19: 271-288.

- Heier, J. R. (1992) 'A quantitative study of accounting methods in mid-nineteenth century Alabama and Mississippi: An application of content analysis', *Accounting, Business & Financial History*, 2: 69-89.
- Himmelfarb, G. (1994) *On Looking into the Abyss: Untimely Thoughts on Culture and Society*, New York: Alfred A. Knopf.
- Hollister, J. and Schultz, S. M. (2007) 'The Elting and Hasbrouck store accounts: A window into eighteenth-century commerce', *Accounting History*, 12: 417-449.
- Hopwood, A. G. (1994) 'Accounting and everyday life: An introduction', *Accounting, Organizations and Society*, 10: 299-301.
- Hoskin, K. W. and Macve, R. H. (1986) 'Accounting and the examination: A genealogy of disciplinary power', *Accounting, Organizations and Society*, 11: 105-136.
- Iggers, G. G. (1997) *Historiography in the Twentieth Century: From Scientific Objectivity to the Postmodern Challenge*, Middletown, CT: Wesleyan University Press.
- Jeacle, I. (2008) 'Accounting and the annual general meeting: The case of the Edinburgh University Tea Club, 1920-45', *Accounting History*, 13: 451-478.
- Jeacle, I. (2009) 'Accounting and everyday life: Towards a cultural context for accounting research', *Qualitative Research in Accounting and Management*, 6: 120-136.
- Jeacle, I. (2012) 'Accounting and popular culture: Framing a research agenda', *Accounting, Auditing & Accountability Journal*, 25: 580-601.
- Johnson, H. T. (1972) 'Early cost accounting for internal management control: Lyman Mills in the 1850s', *Business History Review*, 46: 466-474.
- Johnson, H. T. (1975a) 'The role of accounting history in the study of modern business enterprise', *The Accounting Review*, 50: 444-450.
- Johnson, H. T. (1975b) 'Management accounting in an early integrated industrial: E. I. duPont de Nemours Powder Company, 1903-1912', *Business History Review*, 49: 184-204.
- Johnson, H. T. (1981) 'Toward a new understanding of nineteenth-century cost accounting', *The Accounting Review*, 56: 510-518.
- Johnson, H. T. (1983) 'The search for gain in markets and firms: A review of the historical emergence of management accounting systems', *Accounting, Organizations and Society*, 8: 139-146.

- Johnson, H. T. (1986) 'The organizational awakening in management accounting history', in Bromwich, M. and Hopwood, A.G. (eds.) *Research & Current Issues in Management Accounting*, London: Pitman, pp. 67-77.
- Johnson, H. T. and Kaplan, R. S. (1987) *Relevance Lost: The Rise and Fall of Management Accounting*, Boston: Harvard Business School Press.
- Kim, S. N. (2004a) 'Imperialism without empire: Silence in contemporary accounting on race/ethnicity', *Critical Perspectives on Accounting*, 15: 95-133.
- Kim, S. N. (2004b) 'Racialized gendering of the accounting profession: Towards an understanding of Chinese women's experiences in accountancy in New Zealand', *Critical Perspectives on Accounting*, 15: 400-427.
- Kim, S. N. (2008) 'Whose voice is it anyway? Rethinking the oral history method in accounting history on race, ethnicity and gender', *Critical Perspectives on Accounting*, 19: 1346-1369.
- King, M. T. (2012) 'Working with/in the archives', in Gunn, S and Faire, L. (eds.) *Research Methods for History*, Edinburgh: Edinburgh University Press, pp. 13-29.
- Kirkham, L. M. and Loft, A. (1993) 'Gender and the construction of the professional accountant', *Accounting, Organizations and Society*, 18: 507-588.
- Lamberton, G. (2005) 'Sustainability accounting – a brief history and conceptual framework', *Accounting Forum*, 29: 7-26.
- Lee, T. A. (2006) *The Development of the American Public Accountancy Profession: Scottish Chartered Accountants and the Early American Public Accountancy Profession*, New Works in Accounting History, London and New York: Routledge.
- Llewellyn, S. (2003) 'What counts as "theory" in qualitative management and accounting research? Introducing five levels of theorizing', *Accounting, Auditing & Accountability Journal*, 16: 662-708.
- Macraill, D. M. and Taylor, A. (2004) *Social Theory and Social History*, Basingstoke: Palgrave Macmillan.
- Miller, P., Hopper, T. and Laughlin, R. (1991) 'The new accounting history: An introduction', *Accounting, Organizations and Society*, 16: 395-403.
- Miller, P. B. and Napier, C. J. (1993) 'Genealogies of calculation', *Accounting, Organizations and Society*, 18: 631-647.

- Miranti, P. (2014), 'The emergence of accounting as a global profession – an introduction', *Accounting History*, 19: 3-11
- Munslow, A. (2006) *The Routledge Companion to Historical Studies* (2nd edn.), Abingdon: Routledge.
- Napier, C. J. (1989) 'Research directions in accounting history', *The British Accounting Review*, 21: 237-254.
- Napier, C. J. (2002) 'The historian as auditor: Facts, judgments and evidence', *Accounting Historians Journal*, 29(2): 131-155.
- Napier, C. J. (2006) 'Accounts of change: 30 years of historical accounting research', *Accounting, Organizations and Society*, 31: 445-507.
- Napier, C. J. (2009) 'Historiography', in Edwards, J. R. and Walker, S. P. (eds.), *The Routledge Companion to Accounting History*, Abingdon: Routledge, pp. 30-49.
- Napier, C. J. and Carnegie, G. D. (1996) 'Editorial', *Accounting, Auditing & Accountability Journal*, 9(3): 4-6.
- Ó hÓgartaigh, C., Ó hÓgartaigh, M. and Jeacle, I. (2002) "'How it essentially was": Truth claims in history and accounting', *Accounting Historians Journal*, 29(1): 37-58.
- Oldroyd, D. (1999) 'Historiography, causality, and positioning: An unsystematic view of accounting history', *Accounting Historians Journal*, 26(1): 83-102.
- Parker, L. D. (2015) 'Accounting historiography: Looking back to the future', *Meditari Accountancy Research*, 23: 142-157.
- Parker, R. H. (1971) 'Some international aspects of accounting', *Journal of Business Finance*, 3: 29-36.
- Pollard, S. (1965) *The Genesis of Modern Management: A Study of the Industrial Revolution in Great Britain*, Cambridge, MA: Harvard University Press.
- Poullaos, C. and Sian, S. (2010) *Accountancy and Empire: The British Legacy of Professional Organization*, New York: Routledge.
- Previts, G. J., Parker, L. D. and Coffman, E. N. (1990a), 'Accounting history: Definition and relevance', *Abacus*, 26: 1-16.
- Previts, G. J., Parker, L. D. and Coffman, E. N. (1990b), 'An accounting historiography: Subject matter and methodology', *Abacus*, 26: 136-158.
- Roslender, R. and Dillard, J. F. (2003), 'Reflections on the interdisciplinary perspectives on accounting project', *Critical Perspectives on Accounting*, 14: 325-351.

- Samkin, G. (2010), 'Trader sailor spy: The case of John Pringle and the transfer of accounting technology to the Cape of Good Hope', *Accounting History*, 15: 505-528.
- Samuels, J. M. and Piper, A. G. (1985) *International Accounting: A Survey*, New York: St Martin's Press.
- Schwarzkopf, S. (2012) 'What is an archive – and where is it? Why business historians need a constructive theory of the archive', *Business Archives*, 105: 1-9.
- Sidhu, J. and West, B. (2014), 'The emergent Institute of Chartered Accountants of India: An upper-caste profession', *Accounting History*, 19: 115-132.
- Sivakumar, K and Waymire, G. (2003) 'Enforceable accounting rules and income measurement by early 20<sup>th</sup> century railroads', *Journal of Accounting Research*, 41: 397-432.
- Soll, Jacob (2014) *The Reckoning: Financial Accountability and the Rise and Fall of Nations*, New York: Basic Books.
- Southgate, B. (2000) *Why Bother with History?* Harlow: Pearson.
- Spraakman, G. and Wilkie, A. (2000) 'The development of management accounting at the Hudson's Bay Company, 1670-1820', *Accounting History*, NS 5: 59-84.
- Stone, L. (1971) 'Prosopography', *Daedalus*, 100: 46-79.
- Sy, A. and Tinker, T. (2005) 'Archival research and the lost worlds of accounting', *Accounting History*, 10: 47-69.
- Thomson, A. (2012), 'Life stories and historical analysis' in Gunn, S and Faire, L. (eds.) *Research Methods for History*, Edinburgh: Edinburgh University Press, pp. 101-117.
- Tinker, A. M. (1980) 'Towards a political economy of accounting: An empirical illustration of the Cambridge controversies', *Accounting, Organizations and Society*, 5: 147-160.
- Tosh, J. (2008) *Why History Matters*, Basingstoke: Palgrave Macmillan.
- Tosh, J. (2015) *The Pursuit of History: Aims, Methods and New Directions in the Study of Modern History* (6th edn.), Abingdon: Routledge.
- Walker, S. P. (2004) 'The search for clues in accounting history' in Humphrey, C. and Lee, B. (eds.), *The Real Life Guide to Accounting Research: A Behind-the-Scenes View of Using Qualitative Research Methods*, Kidlington, Oxford: Elsevier.
- Walker, S. P. (2008) 'Innovation, convergence, and argument without end in accounting history', *Accounting, Auditing & Accountability Journal*, 21: 296-322.

- Waymire, G. and Basu, S. (2007) 'Accounting as an evolved economic institution', *Foundations and Trends in Accounting*, 2: 1-174.
- Welch, C. (2000), 'The archaeology of business networks: The use of archival records in case study research', *Journal of Strategic Marketing*, 8: 197-208.
- Williams, R. (1997), 'Inscribing the workers: An experiment on factory discipline or the inculcation of manners?' *Accounting History*, NS 2: 35-60.
- Williamson, O. E. (1973) 'Markets and hierarchies: Some elementary considerations', *The American Economic Review*, 63: 316-325.
- Wootton, C. W. and Kemmerer, B. E. (2000) 'The changing genderization of the accounting workforce in the U.S., 1930-90', *Accounting, Business & Financial History*, 10: 169-190.
- Yamey, B. S. (1947) 'Notes on the origin of double-entry bookkeeping', *The Accounting Review*, 22: 263-272.
- Yamey, B. S. (1949) 'Scientific bookkeeping and the rise of capitalism', *The Economic History Review*, New Series, 1: 99-113.
- Yow, V. R. (2005) *Recording Oral History: A Guide for the Humanities and Social Sciences*, (2nd edn.) Lanham, MD: Altamira Press.